

PT 01-4

Tax Type: Property Tax

Issue: Charitable Ownership/Use

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS**

OLD TOWN SCHOOL OF FOLK MUSIC,

APPLICANT

v.

**THE ILLINOIS DEPARTMENT
OF REVENUE**

**Docket No: 00 PT 0011
Real Estate Tax Exemption
For 1997 Tax Year
P.I.N. 14-18-123-003 and 004**

Cook County Parcels

**Kenneth J. Galvin
Administrative Law Judge**

ORDER ON APPLICANT'S MOTION FOR SUMMARY JUDGMENT

This cause coming on to be heard on Old Town School of Folk Music's (hereinafter "Applicant") "Motion For Summary Judgment Upon The Real Estate Exemption Application," and the Illinois Department of Revenue's (hereinafter "Department") "Response" to Applicant's Motion, the Administrative Law Judge being fully advised in the premises;

IT IS HEREBY FOUND THAT:

1. The City of Chicago donated a building to the Applicant on December 3, 1997. The building, located at 4544 N. Lincoln Avenue, in Cook County, is identified by Parcel Identification Numbers 14-18-123-003 and 14-18-123-004;
2. On June 2, 1998, Applicant filed an "Application For Property Tax Exemption" with the Cook County Board of (Tax) Appeals. On January 13, 2000, after repeated requests to the Applicant for additional information, the Department denied the Application;

3. On December 22, 2000, Applicant filed a “Motion For Summary Judgment Upon The Real Estate Tax Exemption Application,” and requested that the Department find that the Applicant is entitled to a property tax exemption for the subject property beginning December 3, 1997.
4. On January 22, 2001, the Department filed a “Response” to the Applicant’s Motion For Summary Judgment. In its Response, the Department stated that the Applicant had provided additional documentation responsive to the outstanding questions raised in the Department’s notice of denial of January 13, 2000, and recommended that the Applicant’s “Motion For Summary Judgment Upon the Real Estate Tax Exemption Application” be granted;

ACCORDINGLY, IT IS HEREBY ORDERED THAT:

1. Applicant’s “Motion For Summary Judgment Upon The Real Estate Exemption Application” is hereby granted;

Parcel Identification Numbers, 14-18-123-003 and 14-18-123-004, located in Cook County, are granted an exemption from property taxes for 8% of the 1997 tax year, representing the period from December 3, 1997, through December 31, 1997.

Enter:

January 29, 2001

Kenneth J. Galvin
Administrative Law Judge